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IN ACCOUNT WITH THE PEOPLE

Splendid Financial Showing of Hodges Administration—Republican Charges of Extravagance Exploded.

Detailed Statement Showing State Expenditures for Which Democratic Administration Is Responsible to Be Less in Fiscal Year 1914 Than in Fiscal Year 1912 Under Stubbs.

ALL ITEMS MARKED * HAVE BEEN PAID OUT OF FEES ON SPECIAL FUNDS AND NOT BY TAXPAYER.

Topeka, Kas., Sept. 19, 1914.
I hereby certify that I have verified the figures used in this article and certify that they are correct.
J. T. KINCAID,
State Accountant.

How Republican Administrations Boosted Expenses and Taxes.

The critics of Governor Hodges prudently omit to point out the enormous increase in state expenses and taxes under recent Republican administrations. In making comparisons this is an important item.

Do you know that the state tax rate rose from nine-tenths of one mill in 1908 to one and two-tenths mills in 1912—an increase of 33 1-3 per cent—under the Stubbs administration? The records of the tax commission show the increase in state expenses in biennial periods since 1908:

1908.....	\$2,440,410.99	
1909.....	\$3,498,350.97	Increase.....\$1,057,939.98
1910.....	\$3,400,577.73	Increase.....\$197,776.76
1912.....	\$4,453,469.46	Increase.....\$1,052,891.73

Total increase in last six years of Republican rule, \$1,113,278.47.

THIS IS ALMOST TWO MILLION DOLLARS. The Republican boards and officers in charge of the various institutions asked appropriations for the fiscal years 1914 and 1915 aggregating \$3,013,386 in excess of anything ever before appropriated, and State Auditor Davis—who is Governor Hodges' most violent and unfair critic—was only able to suggest specific reductions of \$100,000 in this enormous budget.

This same Auditor Davis is some tax booster himself. July 27th, 1914, Davis recommended that the tax commission raise for state purposes \$3,305,931.13. The tax commission cut this by \$445,497.13. July 29, 1914, Davis recommended that \$3,777,443.51 be raised. The tax commission cut this \$473,454. July 31, 1914, Davis recommended \$3,303,234 and the commission cut it \$351,848. July 27, 1914, Davis recommended \$3,379,351.38. The tax commission cut it \$503,666.99.

As a tax booster, the State Auditor is entirely entitled to the first prize and it becomes him to charge Governor Hodges with "extravagance."

When Governor Hodges came into office he found that, instead of being on a cash basis, the State Treasury was running short from a half to three-quarters of a million dollars each year. On December 15, 1912, the State Treasurer had drawn on the County Treasurers for \$307,000 of 1913 taxes to meet 1912 bills, and on Jan. 19, 1913, five days after Governor Hodges was inaugurated—the state treasurer again drew on the county treasurers for \$14,000.00, so that \$321,000.00 or 25 per cent of the taxes of 1913 had been drawn before Governor Hodges had time to get the executive chair warm. Yet he got through the year without marking warrants "Not paid for want of funds."

Republican Figures Inaccurate and Misleading.

State Auditor Davis recently issued a tabular statement making a comparison of the expenditures of the Stubbs administration for the fiscal year 1912 with the expenditures of the Hodges administration for the fiscal year 1914. This statement gave the excess of expenditure for 1914 as \$177,451.00.

In an interview in the Topeka Capital on Sunday, September 13, Mr. Davis is quoted as saying that the Hodges administration is spending \$24,000.00 more per month than did the Stubbs administration. As there are only 12 months in a year, this would make an aggregate of \$288,000.00 excess as against the \$477,000.00 claimed in the tabular statement referred to. It is evident, therefore, that there are some items in the tabular statement which the Republican State Auditor does not now charge to Governor Hodges' expense account, or that the State Auditor is unable to give out a set of figures which he is willing to stand by for more than a week or two at a time.

But the remarkable thing is that, according to Auditor Davis, Governor Hodges has done all this absolutely without increasing the state tax levy.

The tabular statements contained in this article have been prepared and certified by Jasper T. Kincaid, State Accountant, and the items are taken from the official records in the various state offices. The columns of expenditures for 1912 and 1914 add up as follows:

	1912	1914
Total expenditures.....	\$4,453,469.46	\$4,903,386.04
Increase.....		450,216.58

That this increase is apparent only and in no wise chargeable to the Hodges administration appears when it becomes known that:

These buildings were ordered by Republican Legislatures of 1909 and 1911—construction of them was purposely delayed and they were unoccupied by the Hodges administration because the outgoing Republican administration spent all available money for other purposes.

	1912	1914
Memorial Building.....	\$192,365.23	\$167,049.95
Larned Hospital.....	101,581.13	91,251.13
Tuberculosis Sanitarium.....	490.85	31,974.72
	\$194,437.21	\$270,275.80

Memorial Building. In 1908 and 1909, the State of Kansas received \$322,000 from the Federal Government on old war claims. The legislature of 1909 (session laws 1909, page 35) set aside this money for the purpose of building a memorial to the soldiers and sailors of the Civil war. Instead of setting it aside, the Stubbs administration put this money into the general fund of the state and used every cent of it before the end of 1909 in paying its debts. No part of this money has ever gone into Memorial building.

The Legislatures of 1909 and 1911 appropriated \$450,000.00, which was sufficient to have completed this building according to the plans originally adopted. The construction was purposely delayed two years by Stubbs because all available funds were needed to keep his administration out of bankruptcy. After the adjournment of the legislature of 1911, the plans were changed to make the building more expensive, although the legislature of 1911 was promised faithfully that no more money would be asked for, and it is worth noting that this legislature was in ignorance that \$223,521.45 had all been used up, for it again declared it a trust fund (session laws 1911, page 49).

In the Topeka Capital of September 19th, 1914, Republican State Chairman Gafford makes this statement:

"So when Stubbs turned over the government to Governor Hodges the building was unfinished and Stubbs had on hand \$161,741.25 of the money appropriated, that had not been spent. This money he turned back into the General Fund, as the law directs and it was used by the Hodges administration prior to June 30, 1913, to apply to the payment of work on the building under contracts then in force."

This statement is a falsehood. When Stubbs turned over the government to Governor Hodges he had overdrawn his revenue building of Memorial Hall. The money appropriated for the general fund and set aside as a special fund by the Stubbs administration. The fact is that the unused portion of the appropriation made by the legislature of 1909 for the building of Memorial Hall, to wit: The sum of \$160,395.01 was cancelled by the Laws of 1911 and a new appropriation of \$250,000.00 was made; and when Governor Hodges was inaugurated this \$250,000.00 had more than been consumed by outstanding bills against it.

The fact is, as already stated, that the building of Memorial Hall was purposely delayed by the Stubbs administration because purposes to keep his administration from marking warrants "Not paid for want of funds," and this is shown by the fact that his year—1914—is already demonstrated by the instant demands of State Auditor Davis for more money each year as already pointed out.

The Republican State Chairman is fairly caught.

The Hospital and Sanitarium were ordered built by the Legislature of 1911 and \$150,000.00 appropriated to build them. The building of these institutions was purposely delayed by the Stubbs administration, because in this case also all available

money was needed to keep state warrants from being marked "Not paid for want of funds." And so these obligations of the Stubbs administration were handed on to the Hodges administration and he has paid them—and these institutions are built and open for business.

It is only by charging the Hodges administration with these items that an excess of expenditure can be made out. All these buildings should have been completed and paid for during the fiscal year 1912, and by any fair system of accounting they are chargeable not to the expense account of the Hodges administration in 1914, but to the Stubbs administration in 1912.

Put these items aggregating \$379,325.90, in the 1912 column, where they fairly belong—just as you would do if you had paid Stubbs' old debts—and see what the result is. The total expenditure for 1912 is increased from \$4,453,469.46 to \$4,832,795.36, while the total expenditure for 1914 is decreased from \$4,903,386.04 to \$4,623,560.21. Subtract, and the balance fairly to the credit of the Hodges administration is \$180,835.02.

REPUBLICAN DEPARTMENTS—Comparative Statement Expenditures Fiscal Years Ending June 30, 1912 and June 30, 1914, showing increase of expense of these Departments in 1914 to be \$43,194.79.

	1912	1914
Attorney General.....	\$ 20,231.90	\$ 22,319.79
		*114.39
Auditor of State.....	13,102.33	13,116.14
Executive Council.....	46,113.96	53,825.74
State Printer.....	700.00	700.00
State Treasurer.....	73,901.53	88,251.34
		14,349.81
Supt. Insurance.....	10,359.30	10,359.30
		*3,240.36
Tax Commission.....	10,473.85	10,733.70
Secretary of State.....	19,138.44	16,795.03
Secretary of State (Auto Registration).....	12,435.66	10,013.04
		*12,554.95
	\$221,465.75	\$264,660.54

These increased expenditures in departments under Republican control account for \$43,194.79 of the \$24,000.00 a month which Auditor Davis says the Hodges administration is spending in excess of what was spent by the Stubbs administration.

It is worth while noting in this connection that the Auditor in his tabular statement does not show the 700 or 800 dollars which he received during the fiscal year 1914 for registering municipal bonds—and appropriated to his own personal use. Neither does it show the \$4,000.00 of fiscal agency fees which the General Revenue Fund of the state received, which he has promised to turn over after the election. The last three items these have made it plain that these gentlemen were to turn the people under to the State Treasury and when they were elected to serve the state for the specified salaries of \$3,600.00 and \$2,500.00. By a technical decision of the Supreme Court, made more than a year after these gentlemen were elected, they have been returned to the legal obligation, but not of the moral obligation to turn these fees over to the state.

If these two gentlemen were as solicitous of the interests of the tax payers as they claim to be in the attacks they have made upon Governor Hodges, these fees would long ago have been paid in the General Revenue Fund of the state, where, in common honesty, they belong. State, Mr. Sessions, to say that he has turned in all fees collected and is sending the people for his stated salary. He turned in \$20,000 of automobile fees after paying all expenses.

DEMOCRATIC DEPARTMENTS—Statement of Expenditures, Fiscal Years ending June 30, 1912, and June 30, 1914. Showing DECREASED EXPENSES of these Departments under Democratic control in 1914 to be \$33,725.11.

	1912	1914
Bank Commissioner.....	\$ 45,166.54	\$ 36,265.35
Blue Sky Department.....	12,138.07	7,482.77
Bureau of Labor and Industry.....	11,935.31	25,453.62
Governor.....	22,082.94	19,757.72
Grain Inspection.....	32,638.52	19,364.69
Oil Inspection.....	3,744.02	13,729.67
	27,237.43	12,993.59
Live Stock Sanitary Commission.....	12,943.52	12,993.59
Public Utilities Commission.....	35,787.91	43,824.33
State Accountant.....	7,700.00	5,737.22
State Architect.....	8,043.40	6,199.35
	\$221,353.33	\$187,638.22

Blue Sky Department—The Legislature of 1913 extended the scope of the Blue Sky Department and its expenses are all paid by fees collected from enterprises which desire to do business under its supervision. It costs the people absolutely nothing. It may be noted also that in 1912 the Blue Sky Department spent all the money it collected, except \$38.00, while at the end of the fiscal year 1914, there was a balance of \$1,813.30 after paying all expenses.

Grain Inspection Department—At the end of the fiscal year 1912, under Republican rule, there was a deficit of \$4,592.63 in the Grain Inspection Department revolving fund, and at the end of the fiscal year 1914, under Democratic rule, there was a balance of \$11,425.91 in this fund.

Oil Inspection Department—It will appear from the above comparison that the expenses of the Oil Inspection Department for 1914 under Democratic control, were less than half that under Republican control in 1912.

In Auditor Davis' table however, he failed to show the expense of \$27,237.43 paid to Deputy Oil Inspectors in 1912. He also failed to show the amount of net money collected and turned into the State Treasury in 1912 and in 1914. During the fiscal year 1912 under Republican control the state realized net money from the Oil Inspection department \$34,938.23; in 1914, under Democratic control, the state realized from the State Oil Inspection Department in net money the sum of \$30,073.09.

Public Utilities Commission—This Department shows an increase in 1914, but this is accounted for by the fact that a change was made in the jurisdiction of the Board by the legislature of 1911. Instead of being a Board of Railroad Commissioners only, it was given charge of all the public utilities of the state, and the expenses of the Commissioners increased from \$2,500 to \$4,000 each, beginning January 1, 1912. This item alone would substantially cover the increased expense and was ordered by a Republican legislature.

The year 1912 was merely the formative period in the business of this Board, which in two years has grown steadily without material increase in the matter of expense.

This is one of the most important boards of the state, and it must have performed its duties in the most highly satisfactory manner, because none of its actions have ever been criticised by the Republican press. An inspection of the two tables which we have just been considering tells the story of the difference between Republican and Democratic administrations in the matter of efficiency and economy.

Democrats Make Good Financial Showing in Penal Institutions.

Comparative Statement—Expenditures Fiscal Years ending June 30, 1912 and June 30, 1914, showing decreased Expenditure in 1914 to be \$60,302.88.

	1912	1914
State Penitentiary (Lansing).....	\$216,100.97	\$194,527.23
		*21,573.74
Penitentiary Revolving Fund.....	154,998.85	102,603.97
Board of Corrections.....	3,947.22	4,953.43
State Industrial Reformatory (Hutchinson).....	132,329.66	123,802.18
		8,527.48
State Industrial Ref. Revok. Fund.....	1,792.49	1,792.49
Industrial School, Boys (Topeka).....	65,420.48	60,792.63
		*4,627.85
Industrial School, Girls (Beloit).....	58,148.28	47,792.83
		*1,355.45
	\$632,920.13	\$572,517.25

In considering the financial showing presented by the foregoing table, it must be borne in mind that shortly before the beginning of the fiscal year 1914, a destructive fire destroyed the penitentiary twine plant and all the shops. The restoration of the twine plant cost \$58,585.95. The new twine plant is modern in every respect and machinery of the very latest type has been installed. The Wisconsin twine plant, having practically the same capacity, cost that sum \$175,000.00.

For the first time in the history of the state the output of the Kansas Twine Plant has been sold to Kansas dealers and to Kansas farmers. In 1912, under Republican rule, only ten per cent of the twine manufactured was sold directly to Farmers' Organizations, and then these Farmers' Organizations, not operating stores, were charged a cent more per pound than the dealer.

Warden Bockin's report shows that this year forty per cent of the half yearly output was sold directly to farmers' organizations at an actual cost of \$7.75 per hundred, the lowest price ever made on twine manufactured at the Kansas State Penitentiary. The other sixty per cent went to small dealers throughout the state.

The shops which were destroyed by fire have been replaced and refitted at a cost of \$25,000.00.

In addition to this, at the end of the fiscal year 1913 the Coddling administration had a short of maintenance funds and bills to the amount of \$20,000.00 were carried forward into the fiscal year 1914 and have been paid. This shortage in Coddling funds together with the expense of restoring the destroyed shops, compelled Governor Hodges and the Hon. W. L. Brown, Chairman of the Board of Corrections, to borrow \$13,500.00 on their own personal credit to carry this institution through the fiscal year.

It has been charged that the present administration has made less coal per annum than did the Coddling administration. This statement is correct, but the explanation is that during the fiscal year 1914 there have been an average of 88 men less working in the mines digging coal. The fact is that the Coddling administration permitted the tunnel leading to the new eighty-acre tract of coal lands purchased by the state a few years ago, to cave in, and a force of men have been occupied for a year in reopening this tunnel in order to make it available. A large force of men were also required to clean up the mine and some of the best men were taken out of the mine to help build the twine plant. With the reopening of the new coal face, the mine will doubtless be more productive than ever.

The power plant at the penitentiary was also left in bad shape and has had to be practically rebuilt out of the maintenance funds of the institution. This has been done under the direction of the new engineer, and the physical property of the penitentiary has never been in so good shape since it was newly built, while the discipline and internal condition will compare favorably with that of the best prisons in the country.

Republicans Attack Democratic Liberty in Educational Matters.

Comparative Statement Expenditures Fiscal Years ending June 30, 1914, showing net increased expenditure for 1914 of \$313,218.77.

	1912	1914
Academy of Science.....	\$ 1,292.34	\$ 1,297.89
Agricultural College.....	415,894.72	454,964.47
	158,326.35	219,431.25
Agricultural College—Ft. Hays.....	25,409.72	25,409.72
	*\$4,621.10	
Agri. College, Colby Sta.....	8,951.23	8,951.23
Agri. College Dodge City Sta.....	2,994.80	2,479.61
	1,551.97	*888.91
Agri. College Garden City.....	4,997.98	4,942.24
		2,205.13
Agri. College, Tribune.....	5,132.75	19,139.31
Board of Administration.....	221.45	225.62
Board of Education.....		*1,710.56
Board of Education Normal Training Fees.....	182,206.36	157,960.02
	*12,884.02	17,755.49
Normal School (Ft. Hays).....	72,730.20	52,480.17
	3,061.05	2,479.61
Pittsburg Manual Training.....	28,934.41	30,434.32
	*1,739.41	1,932.00
School for the Blind.....	60,548.35	58,265.43
	*1,482.97	1,000.00
School for the Deaf.....	1,000.00	1,000.00
School Dist. No. 75 (Lansing).....	500.00	500.00
School Text Book Commission.....		104,454.36
State School Cook Commission.....		*4,911.07
Revolving.....	12,281.90	5,086.73
Support County Institute.....	5,250.00	5,250.00
State Aid to Weak Schol. Dist.....	13,472.32	24,923.84
Normal Training in High Schools.....	70,000.00	73,733.27
Industrial Training High Schools.....	22,564.61	49,999.97
Educational and Industrial Institute (Topeka).....	37,249.78	21,674.36
University.....	515,235.60	334,351.12
	*39,266.17	*80,320.09
Western University.....	54,563.56	25,733.78
	\$1,333,334.19	\$1,247,093.37

The people of Kansas take especial pride in their educational institutions and work and are quick to resent any attack upon them; and yet that is just what the Republican attack on Governor Hodges amounts to.

The increased expenditure of \$313,218.77 for educational purposes during the fiscal year 1914, is greater than the total excess of \$24,000.00 per month, or \$288,000.00 per year, with which Auditor Davis and the Capper publications are charging the Governor, according to their latest set of figures, and if the \$279,000.00 spent on the Memorial Hall, the Larned Hospital, the Norton Sanitarium be added to the \$313,000.00 excess spent for educational purposes, the result is \$592,000.00 or \$142,000.00 more than the total excess expenditure for the fiscal year 1914.

The Republican criticism therefore on the Hodges administration for extravagance can only be based on these items and is a direct attack upon his administration because he completed Memorial Hall, built the Larned Hospital, the Norton Sanitarium and spent \$313,000.00 more for educational purposes than did his predecessor.

This expenditure of \$313,000.00 includes the state publication of school books, to which both the Republican and Democratic parties were committed by their 1912 platforms. The legislature of 1913 appropriated \$235,000.00 for this purpose and during the fiscal year 1914 \$108,497.43 was spent for this purpose. The State Text Book Commission is now ready to distribute a part of these books and others will follow immediately. These books will be sold to the people of the state at prices ranging from a half to a third the prices heretofore paid and it is estimated that the new plan of the publication of school text books by the state will save the people at least a quarter of a million dollars a year.

It will be noted also that \$41,700.00 of this excess went to weak school districts, normal and industrial training, in high schools and so was returned directly to the people who paid it in to the state treasury.

Criticism of Governor Hodges for his liberality to the great educational institutions of the state and to the upbuilding of the common and high schools, will not lose him votes or gain support for his critics. He has no apology to make for standing by the cause of education in Kansas. If that be a political crime, Governor Hodges pleads guilty.

CHARITABLE INSTITUTIONS—Comparative Expenditures for Fiscal Years Ending June 30, 1912 and June 30, 1914, showing an increased expense of \$37,829.15 for 1914.

	1912	1914
Board of Control.....	\$ 63,900.46	\$ 63,900.46
Oswatimie Hospitals.....	201,317.48	191,349.45
	*11,788.11	*47,358.52
Parsons Hospital.....	107,751.18	99,295.74
	*6,708.24	*24,777.79
Topeka State Hospital.....	221,750.47	229,863.82
	*40,512.80	*45,708.91
State Home Feeble Minded.....	77,360.34	82,923.02
State Orphans' Home.....	48,842.68	48,035.29
	*1,461.98	*1,772.33
	466.25	
	\$ 777,590.60	\$ 815,419.95

We have in the charitable institutions an increased expense of \$37,829.15 for 1914 which is easily accounted for by the increased number of inmates in these institutions. In addition to this several of these institutions, notably that of Oswatimie and the State Orphan's Home, were found to be in a deplorable sanitary condition. At Oswatimie there was inadequate water supply and inadequate fire protection and there were totally inadequate facilities for the storage and protection of the supplies of the institution which were being wasted or stolen.

A new waterworks system has been constructed by damming the Marais des Cygnes River, and a large reinforced concrete warehouse has been constructed in which supplies are stored and safely kept.

At the State Orphans' Home there was neither fit sanitation, nor supply, nor lighting facilities. A new electric light plant has been installed, displacing dangerous kerosene lamps; new water supply has been provided supplying both adequate fire protection and pure drinking water, and the unsanitary conditions of the institution have been remedied.

Never in the history of the state have the charitable institutions been in as good shape as they are now.

It might also be noted that during the fiscal year 1914, the drought destroyed practically all the farm products at these institutions and the Board was compelled to go upon the market and buy not only high priced farm produce for food for the inmates, but feed for the stock.

Miscellaneous Institutions and Items—Statement Expenditures Fiscal Years Ending June 30, 1912, and June 30, 1914, showing net decreased Expenditures of \$20,3